

New rules apply to claim a dependency exemption. A dependent may be either a “Qualifying Child” or a “Qualifying Relative.”

A. To claim a dependency exemption for a qualifying child, all of the qualifying child dependency tests must be met:

- Dependent Taxpayer Test
- Joint Return Test
- Citizenship Test
- Relationship Test
- Age Test
- Residency Test
- Support Test

B. To claim a dependency exemption for a qualifying relative, the person must meet the following tests:

- Dependent Taxpayer Test
- Joint Return Test
- Citizenship Test
- Not a Qualifying Child Test
- Member of Household or Relationship Test
- Gross Income Test
- Support Test